

Lottery Credit Information

The Lottery and Gaming Credit (the “Lottery Credit”) is a credit that provides direct property tax relief to qualifying taxpayers on their property tax bills. The Lottery Credit is displayed on tax bills as a reduction of property taxes due. To qualify for the Lottery Credit, the property owner must be a Wisconsin resident and use the dwelling as their primary residence as of the certification date (January 1). If temporarily absent, typically for a period no longer than 6 months (hospital, vacation, incarcerated, etc.), it is the home to which the property owner returns. A property owner may claim only one primary residence [sec.79.10(1) (dm) and (9)(bm), Wis. Stats.]. Rental properties are not eligible for the Lottery Credit.

The average Lottery Credit for tax year 2022 was approximately \$199 (depends on the school district you live in).

A. 2022 Lottery Credit (before January 31, 2023)

Before January 31, 2023, to get the Lottery Credit for 2022 and future years, fill out the LC-100 from the state lottery credit form site <https://www.revenue.wi.gov/Pages/Form/lottery-home.aspx> and take it to the County Treasurer’s Office.

B. 2022 Late Lottery Credit (after January 31, 2023)

After January 31, 2023, if you did not receive the lottery credit for 2022 taxes (payable in 2023) and think you are eligible, you can still claim the credit from the Department of Revenue (DOR) until Oct. 1, 2023. The DOR will send you a check for the lottery credit amount if you follow these steps:

1. Check your tax bill to see if you received a lottery credit.
2. If you did not get the 2022 Lottery Credit, determine if you qualify by reading the explanation of the credit.
3. If you qualify, fill out and print the LC-300 from the state lottery credit form site (see link above in section A). This is available from February-September.
4. Mail, fax or email the form with a copy of your 2022 tax bill to the Department of Revenue by October 1, 2023. The address is on the form. Do not send this form to the County.
 - If you need a copy of your 2022 property tax bill, you can obtain a copy from the following link when it becomes available in December 2022:
<http://landinfo.co.portage.wi.us/LandRecords/PropertyListing/RealEstateTaxParcel#/Search>
5. If you have any questions for the Wisconsin Department of Revenue, call 608-266-0772.

C. 2022 Lottery Credit (after January 31, 2023)

After January 31, 2023, to get the Lottery Credit for 2022 and future years, fill out the LC-100 from the state lottery credit form site (see link above in section A) and send it to the Portage County Treasurer at 1516 Church St., Stevens Point, WI 54481 or email it to TreasurerDepartment@co.portage.wi.us.

D. To Remove Lottery Credit Status

Print the LC-400 Lottery and Gaming Credit Removal Request Form from the above link in section A. Complete it and take it to the County Treasurer’s Office. **Important note:** When a lottery credit is removed, your 1st installment amount is increased by this amount. If this amount is not paid before the 1st installment due date, your entire remaining amount due (2nd installment and any unpaid amount from the 1st installment) will accrue interest and penalty in the amount of 1.5% per month.